Techfruits Solutions Private Limited

Flat 1C Kaashyap Enclave New No.209,Old No.13A Velachery Main Road, Velachery, Chennai - 600042

PAN	AAGCT0183J	YEAR ENDING	31.03.2025
CIRCLE	CORP 3(1) CHE	ASST YEAR	2025 - 2026
STATUS	PRIVATE LIMITED	DOI	30.11.2016

COMPUTATION OF INCOME u/s 115BAA

Profit & Gains of Business or Profession			
Profit as per Profit & Loss Account		1,17,06,132.59	
Add:			
Disallowance u/s 40(a)(ia)	60,000.00		
Disallowance u/s 43B(h) - MSME	19,05,383.00		
Disallowance u/s 43B - Gratuity	5,07,020.00		
Loss on write off of Asset	6,390.00		
Depreciation as per Companies Act	14,06,750.00	38,85,543.00	
		1,55,91,675.59	
Less:			
Allowance u/s 40(a)(ia) - Audit Fees	52,500.00		
Allowance u/s 43B(h) - MSME	49,47,600.00		
Depreciation as per IT Act	19,53,671.16		
Income considered under the head "Other sources"	12,97,310.00	82,51,081.16	73,40,594.43
Income Under Other Sources			
Interest Income			12,97,310.00
	Gross Total Income		86,37,904.43
	Rounded Off	86,37,900.00	
	Tax Thereon	19,00,340.00	
	Add : Surcharge @ 10%	1,90,034.00	
		20,90,374.00	
	Add: H & E Cess @ 4%	83,615.00	
		21,73,989.00	
	Less: TDS	38,66,149.00	
	Less: TCS	36,801.00	
	Refund Due	17,28,961.00	

Bank Details :
Account No :918020036974128
IFSC Code : UTIB0000234
Branch & Bank : Axis bank, Velacherry branch

Mail ID: vinolin@techfruitspl.com
Mobile: 9500148066

TDS Details :

Name of Deductor	TAN of Deductor	Total Amount Paid	TDS Deducted
ALTAIR ENGINEERING INDIA PRIVATE LIMITED	BLRA01332C	4,80,000.00	9,600.00
BROADVISION PERPECTIVES INDIA PRIVATE LIMIT	BLRB08638A	1,00,000.00	2,000.00
HP INDIA SALES PRIVATE LIMITED	BLRC01326D	1,18,810.48	3,057.23
ALTEN CALSOFT LABS (INDIA) PRIVATE LIMITED	BLRC10289G	3,50,050.00	7,002.00
DELL INTERNATIONAL SERVICES INDIA PRIVATE L	BLRH00759D	19,77,412.00	52,836.00
HASH CONNECT INTEGRATED SERVICES PRIVATE I	BLRH06829E	11,350.00	227.00
IBM INDIA PRIVATE LIMITED	BLRI00560A	25,32,425.00	56,371.74
MEDGENOME LABS LIMITED	BLRM28282C	2,41,525.00	24,153.00
OLA ELECTRIC TECHNOLOGIES PRIVATE LIMITED	BLRO06927E	1,56,796.60	15,679.66
SPECTRE POST PRIVATE LIMITED	BLRS06482H	41,200.00	4,120.00
MRF LIMITED	BRDM05958B	3,22,500.00	6,450.00
ASHOK LEYLAND LIMITED MADRAS	CHEA00251G	2,22,420.00	4,449.00
AMNET SYSTEMS PRIVATE LIMITED	CHEA03050F	21,72,838.50	2,17,283.45

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ARTHANARI LOOM CENTRE (TEXTILE) PRIVATE LII	CHEA08429B	2,95,000.00	5,900.00
ASHOK LEYLAND LTD	CHEA09065A	9,804.00	981.00
STELLANTIS ENGINEERING INDIA PRIVATE LIMITE	CHEA13862C	9,88,560.00	98,856.00
KRYA SCREENING PRIVATE LIMITED	CHEA19315C	9,02,912.00	42,483.00
AIONION INVESTMENT SERVICES PRIVATE LIMITEI	CHEA28216G	4,43,250.00	8,865.00
ASPRCM SOLUTIONS PRIVATE LIMITED	CHEA29491A	2,28,400.00	22,840.00
AIONION INSURANCE MARKETING PRIVATE LIMIT	CHEA30779A	4,43,250.00	8,865.00
AIONION CAPITAL MARKET SERVICES PRIVATE LII	CHEA37281G	36,24,223.00	72,484.00
DESICREW SOLUTIONS PRIVATE LIMITED	CHED06068G	40,196.00	4,020.00
EMIS HEALTH INDIA PRIVATE LIMITED	CHEE06601A	1,000.00	20.00
FORD MOTOR PRIVATE LIMITED	CHEF02121A	6,14,460.00	614.46
INDIAN INSTITUTE OF TECHNOLOGY MADRAS 600:	CHEI04464F	2,77,426.00	5,551.00
J. RAY MCDERMOTT ENGINEERING SERVICES PRIV/	CHEJ04257B	13,500.00	270.00
KAL CABLES PRIVATE LIMITED	CHEK05399C	2,86,898.00	5,738.00
KAL PUBLICATIONS PRIVATE LIMITED	CHEK07745D	11,64,000.00	23,280.00
K NET SOLUTIONS PRIVATE LIMITED	CHEK13741A	56,672.04	1,133.50
MRF LIMITED	CHEM00270E	1,60,84,462.15	11,32,979.00
MRF LTD MADRAS-19	CHEM00675D	6,66,000.00	9,445.00
M R F LTD	CHEM00678G	20,48,023.68	2,109.00
MRF LTD PONDICHERRY 605106	CHEM03032B	4,33,910.00	39,867.00
MRF LIMITED	CHEM13280B	50,29,409.42	5,430.00
MRF LIMITED	CHEM13338D	15,77,500.00	5,648.00
POWERTRAC ENGINEERS P LTD	CHEP05010F	35,000.00	3,500.00
PCA MOTORS PRIVATE LIMITED	CHEP19112C	10,85,000.00	21,700.00
PTERIS GLOBAL INTEGRATED SOLUTION (INDIA) P	CHEP20015C	2,03,190.00	203.80
STELLANTIS AUTOMOBILES INDIA PRIVATE LIMITE	CHEP20934E	9,62,511.00	90,404.74
PSA AVTEC POWERTRAIN PRIVATE LIMITED	CHEP24051G	15,31,258.00	1,531.26
SERTEL ELECTRONICS PRIVATE LIMITED	CHES22149B	1,13,300.00	2,266.00
PON PURE LOGISTICS PRIVATE LIMITED	CHES24179B	71,200.00	1,424.00
SPARKY ENTERTAINMENT INDIA PRIVATE LIMITEI	CHES45335D	52,00,901.00	1,25,579.00
VELLORE INSTITUTE OF TECHNOLOGY	CHET03696A	1,72,000.00	172.00
TEAMGLOBAL LOGISTIC PRIVATE LIMITED	CHET08984D	1,50,387.00	3,008.00
VAGUS TECHNOLOGIES PRIVATE LIMITED	CHEV08180E	1,59,500.00	15,950.00
VELLORE INSTITUTE OF TECHNOLOGY	CHEV10533F	5,13,863.00	8,640.00
VANAN ONLINE SERVICES PRIVATE LIMITED	CHEV14010D	2,13,626.00	21,357.00
VAJRA GLOBAL CONSULTING SERVICES LLP	CHEV14215F	1,43,001.00	14,301.00
VFXPICK STUDIO PRIVATE LIMITED	CHEV19630C	1,22,000.00	12,200.00
ACCOUNTS OFFICE NAVY INA EZHIMALA KANNU	CHNA09181E	31,65,855.00	63,317.00
COCHIN INTERNATIONAL AIRPORT LTD	CHNC00683E	14,38,805.00	1,43,881.00
OFFICE OF DEVELOPMENT COMMISSIONER CSEZ	CHNC00778B	24,13,101.00	48,278.00
DY CONTROLLER OF DEFENCE ACCOUNTS NAVAL	CHND00360D	1,02,15,907.00	2,04,317.00
JOYALUKKAS INDIA LIMITED	CHNJ00285F	46,447.90	929.00
LULU CONVENTION AND EXHIBITION CENTER PRI	CHNL00984E	85,000.00	1,700.00
POTHYS RETAIL PRIVATE LIMITED	CHNP07722B	4,51,410.00	45,141.00
THE NILAMBUR CO OP URBAN BANK LTD NO F104:	CHNT01479C	5,18,474.48	10,372.00
CSB BANK LIMITED	CHNT04224D	573.00	-
EMERALD JEWEL INDUSTRY INDIA LIMITED	CMBE03330F	19,28,500.00	1,92,850.00
RABWIN INDUSTRIES PRIVATE LIMITED	CMBH03080A	1,47,51,755.06	14,752.00
KUYA TECHNOLOGIES PRIVATE LIMITED	CMBK06998F	14,43,848.00	1,44,385.00
S P APPARELS LIMITED	CMBS08509E	35,100.00	702.00
CBN MULTIMEDIA PRIVATE LIMITED	DELC09273F	2,29,663.00	4,593.00
DIGI YATRA FOUNDATION	DELD21704E	8,500.00	850.00
FS INDIA SOLAR VENTURES PRIVATE LIMITED	DELF09532F	9,72,239.00	91,205.00
POWER GRID CORPORATION OF INDIA LIMITED	DELP06685A	89,046.00	8,905.00
NEXT EDUCATION INDIA PRIVATE LIMITED	HYDH01987G	33,050.00	661.00
ITRANSCEND EDUCATIONAL INITIATIVES PRIVATI	HYDI08569B	1,35,000.00	13,500.00
MRF LTD	HYDM01831E	10,36,328.00	65,568.00
MRF LIMITED	HYDM10792F	4,54,770.00	10,611.00
AMIL FREIGHT INDIA PRIVATE LIMITED	MRIA05968E	1,91,400.00	19,140.00
TAMILNAD MERCANTILE BANK LTD	MRIT00805A	10,52,93,258.06	1,09,730.00
ASSEMBLAGE ENTERTAINMENT PRIVATE LIMITED	MUMA45128G	2,10,000.00	4,200.00
DIRECTORATE OF PURCHASE AND STORES	MUMD10452B	5,93,500.00	11,870.00

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ICICI BANK LIMITED	MUMI04813E	5,34,879.00	53,488.00
NEW ERA INFORMATIQUE PRIVATE LIMITED	MUMN13962E	1,25,000.00	2,500.00
OS3 INFOTECH PRIVATE LIMITED	MUMO05495A	7,43,336.00	74,336.00
PCDA NAVY MUMBAI	MUMP30809C	2,45,750.00	4,915.00
JIOSTAR INDIA PRIVATE LIMITED	MUMS04399D	1,36,013.00	13,602.00
SILICON RENTAL SOLUTIONS LIMITED	MUMS85926B	1,91,06,808.00	19,107.00
TGI XPRESS LOGISTICS PRIVATE LIMITED	MUMT26659D	63,000.00	1,260.00
AXIS BANK LIMITED	MUMU05151G	4,82,531.00	48,254.00
UNITY SMALL FINANCE BANK LIMITED	MUMU10121G	35,822.00	3,583.00
STELLANTIS TECHNOLOGY CENTRE INDIA PRIVAT	PNEF04223C	13,08,316.67	1,02,031.67
STELLANTIS INDIA PRIVATE LIMITED	PNEF05120D	18,540.00	370.80
TATA TECHNOLOGIES LIMITED	PNET01082E	1,39,523.16	13,952.32
FREUDENBERG-NOK PRIVATE LIMITED	PTLS16127G	18,35,712.00	2,809.71
TORAY INDUSTRIES (INDIA) PRIVATE LIMITED	RTKT03779G	61,752.00	6,175.00
KERALA INFORMATION TECHNOLOGY SERVICES L	TVDK00538G	3,13,36,341.00	85,463.00
		25,65,47,775.20	**38,66,149.34**

TCS Details

Name of Deductor	TAN of Deductor	Total Amount Paid	TCS Deducted
INGRAM MICRO INDIA PRIVATE LIMITED	MUMT06887G	3,68,00,804.56	36,800.89
		3,68,00,804.56	**36,800.89**

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Techfruits Solutions Private Limited

CIN : U72900TN2016PTC113553

Fixed Assets - As Per Income Tax Act, 1961

SR. NO.	DESCRIPTION OF ASSETS	RATE	W.D.V AS ON 01-04-2024	ADDITION 1 St Half	ADDITION 2nd Half	Deletions	TOTAL COST AS ON 31-03-2025	DEPRECIATION	W.D.V AS ON 31-03-2025
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	15% BLOCK-Office Equipment	15.00%	3,38,400.80	76,923.00	-	-	4,15,323.80	62,299.00	3,53,024.80
2	10% BLOCK-Furniture	10.00%	6,28,683.00	-	-	-	6,28,683.00	62,868.00	5,65,815.00
3	10% BLOCK-Electrical and Fittings	10.00%	11,00,918.14	57,983.20	-	-	11,58,901.34	1,15,890.00	10,43,011.34
4	15% BLOCK-Mobile	15.00%	1,67,230.00	-	-	-	1,67,230.00	25,085.00	1,42,145.00
5	15%BLOCK-Motor Vehicle	15.00%	21,64,596.00	-	-	6,386.00	21,58,210.00	3,23,732.00	18,34,478.00
6	40% BLOCK-Computer	40.00%	12,27,648.11	72,522.00	-	-	13,00,170.11	5,20,068.16	7,80,101.95
7	15% BLOCK-Air Conditioner	15.00%	3,48,015.00	-	-	-	3,48,015.00	52,202.00	2,95,813.00
8	40% BLOCK-Computer Software	40.00%	40,483.76	-	3,00,000.00	-	3,40,483.76	76,194.00	2,64,289.76
9	10% BLOCK-Building	10.00%	71,53,328.57	-	-	-	71,53,328.57	7,15,333.00	64,37,995.57
10	Land	0.00%	80,34,915.00	-	-	-	80,34,915.00	-	80,34,915.00
			2,12,04,218.38	**2,07,428.20**	**3,00,000.00**	**6,386.00**	**2,17,05,260.58**	**19,53,671.16**	**1,97,51,589.42**

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Techfruits Solutions Private Limited
CIN : U72900TN2016PTC113553
Flat 1D, Kaashyap Enclave, New No.209, Old No.13A, Velachery Main Road,
Velachery, Chennai - 600042

Balance sheet as at 31-March-2025

(All amounts are in Indian Rupees Thousands except share data and as stated)

Particulars	Note No.	As at 31-03-2025	As at 31-03-2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
Share capital	3	150.00	150.00
Reserves and surplus	4	17,766.77	9,733.22
Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities			
Long-term borrowings	5	3,975.00	16,843.61
Deferred tax liabilities (Net)			
Other Long term liabilities	6	1,910.00	-
Long-term provisions	7	1,403.62	-
(4) Current liabilities			
Short-term borrowings	8	36,631.89	45,089.45
Trade payables	9		
Total outstanding dues of micro enterprises and small enterprises		24,757.26	28,602.32
Total outstanding dues of creditors other than micro enterprises and small enterprises		77,982.03	33,377.66
Other current liabilities	10	9,233.53	7,804.44
Short-term provisions	11	2,235.25	1,693.37
TOTAL		**1,76,045.35**	**1,43,294.07**
II. ASSETS			
(1) Non-current assets			
Property, Plant and Equipment and Intangible assets	12		
Property, Plant and Equipment		16,739.32	17,876.50
Intangible assets		280.27	48.81
Capital work-in-progress			
Intangible assets under Development	13	8,659.08	-
Non-current investments		-	-
Deferred tax assets (net)	14	1,328.84	1,810.00
Long-term loans and advances	15	2,910.00	1,000.00
Other non-current assets			
(2) Current assets			
Current investments			
Inventories	16	10,175.23	7,599.77
Trade receivables	17	89,529.56	85,079.29
Cash and cash equivalents	18	34,962.27	24,407.14
Short-term loans and advances	19	198.85	280.00
Other current assets	20	11,261.94	5,192.56
TOTAL		**1,76,045.35**	**1,43,294.07**
		-	0.00

The accompanying notes are an integral part of the financial statements & Corporate Information and Significant Accounting Policies **1 & 2**

As per our report of even date attached
For C R B S & ASSOCIATES LLP
Chartered Accountants
FRN: 002957S/S000038

M. Valliammai

M.Valliammai
(Partner)
M.No: 226137
Place: Chennai
Date: 02-09-2025
UDIN: 25226137BMJHSU7936

CRBS & ASSOCIATES LLP No.37 Alagiri Nagar 2nd Street Vadapalani Chennai-26 Chartered Accountants

For and on behalf of the Board of Directors of
Techfruits Solutions Private Limited

C K Lenin Christopher
Director
DIN: 07190573
Place: Chennai
Date: 02-09-2025

W-Vinin

W Vinolin Antony Joans
Director
DIN: 06934008
Place: Chennai
Date: 02-09-2025

Techfruits Solutions Private Limited

CIN : U72900TN2016PTC113553

Flat 1D, Kaashyap Enclave, New No.209, Old No.13A, Velachery Main Road, Velachery, Chennai - 600042

Statement of Profit & Loss Account for the Year Ended 31-March-2025

(All amounts are in Indian Rupees Thousands except share data and as stated)

	Particulars	Note No.	31-03-2025	31-03-2024
I	Revenue from operations	21	3,18,339.52	2,92,061.93
II	Other income	22	1,615.21	1,081.53
III	**Total Income (I + II)**		3,19,954.73	2,93,143.46
IV	Expenses:			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade	23	2,53,351.00	2,20,718.36
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	24	-2,575.46	-751.59
	Employee benefits expenses	25	35,859.53	48,099.38
	Finance costs	26	5,152.18	4,726.91
	Depreciation and amortization expense	27	1,406.75	2,636.90
	Other expenses	28	15,054.60	16,624.88
	Total expenses		**3,08,248.60**	**2,92,054.84**
V	**Profit before exceptional and extraordinary items and tax (III - IV)**		**11,706.13**	**1,088.62**
VI	Exceptional items		-	-
VII	**Profit before extraordinary items and tax (V - VI)**		**11,706.13**	**1,088.62**
VIII	Extraordinary items			
IX	**Profit before tax (VII- VIII)**		**11,706.13**	**1,088.62**
X	Tax expense:			
	(1) Current tax		2,235.00	1,800.00
	(2) Deferred tax		481.16	-1,131.00
XI	Profit/(Loss) for the period from continuing operations (VII-VIII)		**8,989.97**	**419.62**
XII	Profit/(loss) from discontinuing operations			
XIII	Tax expense of discontinuing operations			
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV	**Profit (Loss) for the period (XI + XIV)**		**8,989.97**	**419.62**
XVI	**Earnings per equity share of Face value of Rs.10/- Per Share**			
	(1) Basic (in Rs.)		599.33	27.97
	(2) Diluted (in Rs.)		599.33	27.97

The accompanying notes are an integral part of the financial statements & Corporate Information and Significant Accounting Policies 1 & 2

As per our report of even date attached
For C R B S & ASSOCIATES LLP
Chartered Accountants
FRN: 002957S/S000038

M. Valliammai

CRBS & ASSOCIATES LLP
No.37
Alagiri Nagar
2nd Street
Vadapalani
Chennai-26
Chartered Accountants

M.Valliammai
(Partner)
M.No: 226137
Place: Chennai
Date: 02-09-2025
UDIN: 25226137BMJHSU7936

For and on behalf of the Board of Directors of
Techfruits Solutions Private Limited

C K Lenin Christopher
Director
DIN: 07190573
Place: Chennai
Date: 02-09-2025

W Vinolin Antony Joans
Director
DIN: 06934008
Place: Chennai
Date: 02-09-2025

Techfruits Solutions Private Limited

CIN : U72900TN2016PTC113553

(All amounts are in Indian Rupees Thousands except share data and as stated)

Note No : 1 &2 Significant Accounting Policies for the Year Ended 31-March-2025

(All amounts are in Indian Rupees Thousands except share data and as stated)

1.Corporate Information

The objects of the company is to carry on the business of reselling and distributing hardware and software, Solution providing, software product development, Consultancy services relating to Business Process Reengineering and design and implementation of Information Technology and act as franchise agent for electronic information technology development, upgradation, manufacturing, processing of hardware, Software etc.

Basis of Preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 / Companies Act, 1956, as applicable. The financial statements have been prepared on an accrual basis and under the historical cost convention. The Accounting policies adopted in the preparation of financial statements are consistent with those followed in the previous year.

2. Significant Accounting Policies

a.Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including Contingent Liabilities) and the reported income and expenses during the year. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which these get materialized.

b.Revenue recognition

(i) Revenue from sale of goods is recognized when sufficient risks and rewards are transferred to customers, which is generally on dispatch of goods in case of domestic sales and on leaving of Indian shores in case of Export sales and sales are stated net of taxes, returns and discounts.
(ii) Revenue from Services are recognized during the year in which the Services are rendered.
(iii) Interest Income is recognized on accrual basis.

c.Property, Plant and Equipment

Property, Plant and Equipment are stated at cost of construction or acquisition less accumulated depreciation. All other expenses including taxes, duties, freight incurred to bring the Property, Plant and Equipment to working condition is also treated as the cost of the Property, Plant and Equipment. However, eligible Input Tax Credit in respect of the Property, Plant and Equipment is deducted from the cost of the Plant, Property and Equipment.

Property, Plant and Equipment are stated at acquisition cost less accumulated depreciation or amortization and cumulative impairment.

d.Depreciation

Depreciation on Property, Plant & Equipment are provided on the Written Down Value Method over the useful lives of the assets notified under Part C of Schedule II of the Companies Act 2013. Depreciation for assets purchased/sold during the period is proportionately charged.
Intangibles assets, if any, are amortized over their respective individual estimated lives on a Written Down Value basis, commencing from the date the asset is available to the company for its use.

e.Inventories

Inventories are valued at cost or net realisable value, whichever is lower. Cost for the purpose of valuation of stocks purchased is determined by using the FIFO method, net of Input Tax Credit (if any)
a) Raw Materials: Raw materials are valued at cost or net realisable value, whichever is lower.
b) Finished Goods: Finished goods are valued at the lower of the cost or net realizable value.
c) Stock In Transit: Stock in trade are valued at cost or net realizable value, whichever is lower.

f.Foreign Currency Transaction

Transactions in foreign currency are recorded at the exchange rate prevailing on the date of transactions and realized exchange gain/loss is dealt with in the Statement of Profit and Loss. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the rate of exchange prevailing at the year-end. Exchange differences arising on actual payments/realizations and year-end restatements are dealt with in the Statement of Profit and Loss.

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CRBS & ASSOCIATES LLP ★ Chartered Accountants ★ No.37 Alagiri Nagar 2nd Street Vadapalani Chennai-26

Techfruits Solutions Private Limited

CIN : U72900TN2016PTC113553

(All amounts are in Indian Rupees Thousands except share data and as stated)

Note No : 1 &2 Significant Accounting Policies for the Year Ended 31-March-2025

(All amounts are in Indian Rupees Thousands except share data and as stated)

g.Provisions

A provision is recognized if, as a result of a past event, the Company has a present obligation that can be estimated reliably and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are recognized at the best estimate of the expenditure to settle the present obligation as on the Balance Sheet date.

h. Contingent Liabilities and Contingent Assets

A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent assets are neither recognized nor disclosed in the financial statements.

i. Earnings Per Share

Basic earnings per share are calculated by dividing the Net Profit or Loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is calculated by dividing the Net Profit or Loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding after adjustment for the effects of all dilutive potential equity shares.

j. Cash and Cash Equivalents

Cash and cash equivalent represent balances in hand and with banks and short term investments with an original maturity of three months or less.

k. Taxes on Income

(i) Provision for current tax made as per the provisions of the Income Tax Act, 1961.

(ii) Deferred Tax Liability or Asset resulting from "timing difference" between book and taxable profit is accounted for considering the tax rate and laws that have been enacted or substantively enacted as on the balance sheet date.

(iii) Deferred Tax Asset is recognized and carried forward only to the extent that there is virtual certainty with convincing evidence that there will be sufficient future income to recover such deferred tax asset.

l. Employee Benefits

a. Defined Contribution Plan:

Contribution as per the Employees provident fund & miscellaneous provisions Act 1952 towards provident fund & family pension fund are provided for and payments in respect thereof are made to relevant authorities on actual basis and accounted as an expense in the year it is incurred.

b. Defined Benefit Plan:

Gratuity & Leave Encashment:

The Company's liability towards retirement benefits in the form of Leave-Encashment, Gratuity and Super Annuation are provided on the basis of estimations adopted by the Management as on the date of Balance Sheet.

Short term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit and loss of the year in which the related services is rendered

Post-employment and other long term employee benefits are recognized as an expense in the Statement of Profit and loss for the year in which the employee has rendered services. The expenses are recognized on the basis of estimations adopted by the Management. Differences, if any, between the estimates of current year and previous year in respect of the post-employment and other long term benefits are charged to the Statement of Profit and loss.

m. Borrowing Cost

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset shall be capitalised as part of the cost of that asset. All other borrowing costs are accounted as expense in the statement of profit and loss.

As per our report of even date attached

For C R B S & ASSOCIATES LLP

Chartered Accountants

FRN: 002957S/S000038

M. Valliammai

CRBS & ASSOCIATES LLP No.37 Alagiri Nagar 2nd Street Vadapalani Chennai-26 Chartered Accountants

M.Valliammai

(Partner)

M.No: 226137

Place: Chennai

Date: 02-09-2025

UDIN: 25226137BMJHSU7936

For and on behalf of the Board of Directors of

Techfruits Solutions Private Limited

C K Lenin Christopher	W Vinolin Antony Joans
DIN: 07190573	DIN: 06934008
Place: Chennai	Place: Chennai
Date: 02-09-2025	Date: 02-09-2025

Techfruits Solutions Private Limited

CIN : U72900TN2016PTC113553

Notes to Accounts for Balance Sheet As at 31-March-2025

(All amounts are in Indian Rupees Thousands except share data and as stated)

Note No: 3 SHARE CAPITAL

Particulars	31-03-2025	31-03-2024
Authorised Share Capital		
1,00,000 Equity Shares of Rs.10/- each	1,000.00	1,000.00
Issued, Subscribed and Paid up Capital		
15,000 Equity Shares of Rs.10/- each	150.00	150.00
TOTAL	**150.00**	**150.00**

Note No: 3.1 - RECONCILIATION OF SHARES

Particulars	31-03-2025		31-03-2024	
	Number of Shares	Amount	Number of Shares	Amount
Opening Share Capital	15,000	150.00	15,000	150.00
Add: Shares issuued During the year				
Add: Rights / Bonus Shares Issued				
Total	15,000	150.00	15,000	150.00
Less: Buy back of Shares	-	-	-	-
Less Reduction in Capital	-	-	-	-
Closing Share Capital	**15,000**	**150.00**	**15,000**	**150.00**

Note No: 3.2 - LIST OF SHARE HOLDERS HAVING 5% OR MORE SHARES (IN NOS) : -

Name of Shareholders	31-03-2025		31-03-2024	
	In Nos	In %	In Nos	In %
C.K.Lenin Christopher	6,000	40.00	6,000	40.00
W.Vinolin Antony Joans	9,000	60.00	9,000	60.00

As per records of the company, including its register of shareholders / members.

Note No: 3.3 - SHARES HELD BY PROMOTERS AT THE END OF THE YEAR

Name of Promoter	No of Shares	% of Total Shares	% Change during the year
C.K.Lenin Christopher	6,000	40.00	-
W.Vinolin Antony Joans	9,000	60.00	-
TOTAL	**15,000**	**100.00**	

As per records of the company, including its register of shareholders / members.

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Notes to Accounts for Balance Sheet As at 31-March-2025

(All amounts are in Indian Rupees Thousands except share data and as stated)

Note No: 4 RESERVES AND SURPLUS

Particulars	31-03-2025		31-03-2024	
(i) Reserves and Surplus shall be classified as:				
(a) Surplus i.e., balance in Statement of Profit and Loss disclosing allocations and appropriations such as dividend, bonus shares and transfer to/ from reserves, etc.;				
Balance as per Last Financial Statement	9,733.22		9,313.60	
Less: Gratuity - Prior Period Expense	956.42			
Add: Profit During The Year	8,989.97	17,766.77	419.62	9,733.22
Closing Balance				
TOTAL		**17,766.77**		**9,733.22**

Note No: 5 LONG-TERM BORROWINGS

Particulars	31-03-2025 Non- Current Maturities	31-03-2025 Current Maturities	31-03-2024 Non- Current Maturities	31-03-2024 Current Maturities
(i) Long-term borrowings				
(a) Term loans:				
- From banks.	-	500.11	500.11	1,017.40
- From Directors	3,975.00	-	16,343.50	-
	-		-	
TOTAL	**3,975.00**	**500.11**	**16,843.61**	**1,017.40**
The above amount includes:-				
Secured Borrowings	-	500.11	500.11	1,017.40
Unsecured Borrowings	3,975.00	-	16,343.50	
Current Maturities of Long term debt has been classified under "Short Term Borrowings"				
NET AMOUNT	**3,975.00**	**500.11**	**16,843.61**	**1,017.40**

Details about the loan given in Annexure	**Unity Small Finance Bank**
Terms of repayment :-	
1.Period of Maturity	4-Jan-26
2. No of Installments Due including Current Maturities	10
3. Amount due per Installment	54,229.00
4. Rate of Interest	18.00%

a) Company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.

b) The company has not been declared as a wilful defaulter by any bank or financial institution or other lender.

c) The loan given by the directors to the company is interest free and it is unsecured.

CRBS & ASSOCIATES LLP
No.37 Alagiri Nagar 2nd Street Vadapalani Chennai-26
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Notes to Accounts for Balance Sheet As at 31-March-2025

(All amounts are in Indian Rupees Thousands except share data and as stated)

Note No: 6 OTHER LONG TERM LIABILITIES

Particulars	31-03-2025	31-03-2024
Security Deposits	1,910.00	-
TOTAL	1,910.00	-

Note No: 7 LONG-TERM PROVISIONS

Particulars	31-03-2025	31-03-2024
Provision for Gratuity	1,403.62	-
TOTAL	1,403.62	-

Note No: 8 SHORT-TERM BORROWINGS

Particulars	31-03-2025	31-03-2024
(i) Loan repayable on demand		
(a) From Banks	24,324.35	40,010.91
(b) From other parties	11,807.43	4,061.14
(ii) Current Maturities of Long term Borrowing	500.11	1,017.40
TOTAL	36,631.89	45,089.45
The above amount includes:-		
Secured Borrowings	24,824.46	41,028.31
Unsecured Borrowings	11,807.43	4,061.14
TOTAL	36,631.89	45,089.45

Note:

(a) The Overdraft Facility provided by Axis Bank on personal guarantee of directors, on Hypothecation of Immovable Fixed Assets, current assets and carries a interest rate of 9.50% p.a. and the outstanding balance as on 31.03.2025 is Rs.24,324.35 Thousands.

(b) The Business Loan facility was provided by Sundaram Finance Ltd on personal gurantee of directors & it carries a interest rate of 12%, and the outstanding balance as on 31.03.2025 is Rs. 11,807.43

W. Umin

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Techfruits Solutions Private Limited

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Notes to Accounts for Balance Sheet As at 31-March-2025

(All amounts are in Indian Rupees Thousands except share data and as stated)

Note No: 9 TRADE PAYABLES

Particulars	31-03-2025	31-03-2024
For Goods		
(A) Total outstanding dues of micro enterprises and small enterprises	8,389.76	27,881.13
(B) Total outstanding dues of creditors other than micro and small enterprises	77,171.35	33,337.02
For Expenses		
(A) Total outstanding dues of micro enterprises and small enterprises	16,367.50	721.19
(B) Total outstanding dues of creditors other than micro and small enterprises	810.68	40.64
TOTAL	1,02,739.29	61,979.98

Refer Note No. 30 for ageing analysis of trade payables

Note No: 10 OTHER CURRENT LIABILITIES

Particulars	31-03-2025	31-03-2024
(i) Expense Payable	236.71	796.35
(ii) Statutory Dues		
- GST Payable	3,893.59	1,552.21
- TDS Payable	377.84	710.93
- ESI Payable	6.93	4.74
- PF Payable	169.98	127.44
(iii) Audit Fee Payable	200.00	362.65
(iv) Directors Remuneration Payable	343.66	360.92
(v) Advance From Customer	56.35	232.47
(vi) Other Payables	400.00	500.00
(vii) Salary Payable	3,548.47	3,156.73
TOTAL	9,233.53	7,804.44

Note No: 11 SHORT-TERM PROVISIONS

Particulars	31-03-2025	31-03-2024
Provision for Income Tax	2,175.43	1,693.37
Provision for Gratuity	59.82	-
TOTAL	2,235.25	1,693.37

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Techfruits Solutions Private Limited

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Notes to Accounts for Balance Sheet As at 31-March-2025

(All amounts are in Indian Rupees Thousands except share data and as stated)

Note No :12 & 27 - PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

		GROSS BLOCK				DEPRECIATION				NET BLOCK	
SR. NO.	DESCRIPTION OF ASSETS	COST AS ON 01-04-2024	ADDITION DURING THE YEAR	DELETIONS DURING THE YEAR	TOTAL COST AS AT 31-03-2025	AS ON 01-04-2024	ADDITION DURING THE YEAR	ADJUSMENTS DURING THE YEAR	AS ON 31-03-2025	AS ON 31-03-2025	AS ON 31-03-2024
TANGIBLE ASSETS											
1	Office Equipment	445.89	116.18	-	562.07	259.87	136.20	-	396.07	166.00	186.02
2	Car	4,995.15	-	70.00	4,925.15	4,588.86	105.02	63.61	4,630.27	294.88	406.29
3	Bike	52.35	-	-	52.35	40.90	2.96	-	43.86	8.49	11.45
4	Furniture & Fittings	1,006.86	-	-	1,006.86	686.07	83.05	-	769.12	237.74	320.79
5	Electrical & Fittings	1,261.98	76.92	-	1,338.90	310.05	211.74	-	521.79	817.11	951.93
6	Mobile	398.00	-	-	398.00	280.53	24.18	-	304.71	93.29	117.47
7	Computer	3,163.58	14.32	-	3,177.90	2,598.62	365.87	-	2,964.49	213.41	564.96
8	Air Conditioner	574.80	-	-	574.80	315.44	67.15	-	382.59	192.21	259.36
9	Building	8,156.58	-	-	8,156.58	1,133.27	342.04	-	1,475.31	6,681.27	7,023.31
10	Land	8,034.92	-	-	8,034.92	-	-	-	-	8,034.92	8,034.92
	Total- A	28,090.11	207.42	70.00	28,227.53	10,213.61	1,338.21	63.61	11,488.21	16,739.32	17,876.50
INTANGIBLE ASSETS											
	Boughtout software										
1	Computer Software	514.32	300.00		814.32	465.51	68.54		534.05	280.27	48.81
	Total- B	514.32	300.00	-	814.32	465.51	68.54	-	534.05	280.27	48.81

Note :

1) The Property , Plant& Equipment & Intangible Assets have not been revalued during the year
2) All the Immovable Properties listed above are held in the name of company
3) There are no proceedings against the company under the company under the benami transations (Prohibition) act,1988

CRBS & ASSOCIATES LLP ★ Chartered Accountants ★ No.37 Alagiri Nagar 2nd Street Vadapalani Chennai-26

Techfruits Solutions Private Limited

CIN : U72900TN2016PTC113553

Notes to Accounts for Balance Sheet As at 31-March-2025

(All amounts are in Indian Rupees Thousands except share data and as stated)

Note No :12 & 27 - PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS (FY - 2023-24)

SR. NO.	DESCRIPTION OF ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		COST AS ON 01-04-2023	ADDITION DURING THE YEAR	DELETIONS DURING THE YEAR	TOTAL COST AS AT 31-03-2024	AS ON 01-04-2023	ADDITION DURING THE YEAR	ADJUSMENTS DURING THE YEAR	AS ON 31-03-2024	AS ON 31-03-2024	AS ON 31-03-2023
TANGIBLE ASSETS											
1	Office Equipment	133.73	312.16		445.89	107.24	152.63		259.87	186.02	26.49
2	Car	4,995.15			4,995.15	4,325.81	263.05		4,588.86	406.29	669.34
3	Bike	52.35			52.35	36.90	4.00		40.90	11.45	15.45
4	Furniture & Fittings	814.86	192.00		1,006.86	574.00	112.07		686.07	320.79	240.86
5	Electrical & Fittings	108.24	1,153.74		1,261.98	63.38	246.67		310.05	951.93	44.86
6	Mobile	398.00			398.00	250.09	30.44		280.53	117.47	147.91
7	Computer	1,750.03	1,413.55		3,163.58	1,630.03	968.59		2,598.62	564.96	120.00
8	Air Conditioner	294.00	280.80		574.80	224.84	90.60		315.44	259.36	69.16
9	Building	4,168.62	3,987.96		8,156.58	396.02	737.25		1,133.27	7,023.31	3,772.60
10	Land	8,034.92			8,034.92	-	-		-	8,034.92	8,034.92
	Total- A	20,749.90	7,340.21	-	28,090.11	7,608.31	2,605.30	-	10,213.61	17,876.50	13,141.59
INTANGIBLE ASSETS											
1	Computer Software	503.98	10.34		514.32	433.91	31.60		465.51	48.81	70.07
	Total -B	503.98	10.34	-	514.32	433.91	31.60	-	465.51	48.81	70.07

Note :

1) The Property , Plant& Equipment & Intangible Assets have not been revalued during the year

2) All the Immovable Properties listed above are held in the name of company

3) There are no proceedings against the company under the company under the benami transations (Prohibition) act,1988

CRBS & ASSOCIATES LLP ★ Chartered Accountants ★ No.37 Alagiri Nagar 2nd Street Vadapalani Chennai-26

Techfruits Solutions Private Limited
CIN : U72900TN2016PTC113553

Notes to Accounts for Balance Sheet As at 31-March-2025

(All amounts are in Indian Rupees Thousands except share data and as stated)

Note No :13 - INTANGIBLE ASSETS UNDER DEVELOPMENT

As at 31.03.2025

Particulars	Amount under development for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Internally Developed software					
Software - Tech Guru, Tech CRM	8,659.08	-	-	-	8,659.08
		-	-	-	-
	8,659.08	**-**	**-**	**-**	**8,659.08**

As at 31.03.2024

Particulars	Amount under development for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
	NIL				NIL

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Notes to Accounts for Balance Sheet As at 31-March-2025

(All amounts are in Indian Rupees Thousands except share data and as stated)

Note No: 14 DEFERRED TAX ASSETS (NET)

Particulars	31-03-2025	31-03-2024
Deferred Tax Asset For Depreciation	601.04	722.00
Deffered Tax Asset For Gratuity Provision	308.80	1,088.00
Deffered Tax Asset For 43b(h) Disallowance	419.00	-
TOTAL	1,328.84	1,810.00

Note No: 15 LONG-TERM LOANS AND ADVANCES

Particulars	31-03-2025	31-03-2024
Rental Advances	1,000.00	1,000.00
Security Deposits	1,910.00	-
TOTAL	2,910.00	1,000.00
The above loans and advances include:		
Secured, considered good		
Unsecured, considered good	1,000.00	1,000.00
Doubtful		
	1,000.00	1,000.00

Note No: 16 INVENTORIES

Particulars	31-03-2025	31-03-2024
Stock in trade	10,175.23	7,599.77
TOTAL	10,175.23	7,599.77

Note : Stock is valued at cost or net realisable value whichever is less

Note No: 17 TRADE RECEIVABLES

Particulars	31-03-2025	31-03-2024
A. Secured, Considered Good	-	-
B. Unsecured, Considered Good	89,529.56	85,079.29
C. Doubtful	-	-
TOTAL	89,529.56	85,079.29

Refer Note No. 31 for ageing analysis of trade receivables

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Techfruits Solutions Private Limited

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Notes to Accounts for Balance Sheet As at 31-March-2025

(All amounts are in Indian Rupees Thousands except share data and as stated)

Note No: 18 CASH AND CASH EQUIVALENTS

Particulars	31-03-2025	31-03-2024
(i) Cash and cash equivalents		
(a) Balances with Banks	17,259.15	6,473.21
(b) Cash on hand	3.90	3.90
(ii) Bank deposits with more than 12 months maturity	17,699.22	17,930.03
TOTAL	34,962.27	24,407.14

Note: The above fixed deposit amounting to Rs.17,322.16 Thousands is on lien against the loan borrowed from Axis Bank.

Note No: 19 SHORT-TERM LOANS AND ADVANCES

Particulars	31-03-2025	31-03-2024
Rental Advance	198.85	280.00
TOTAL	198.85	280.00
The above includes:		
(a) Secured, considered good		
(b) Unsecured, considered good	198.85	280.00
(c) Doubtful		
TOTAL	198.85	280.00

Note No: 20 OTHER CURRENT ASSETS

Particulars	31-03-2025	31-03-2024
TDS & TCS Receivable	4,026.66	3,452.71
Advance to Suppliers	177.20	822.62
Salary advance	33.51	33.51
Unbilled Revenue	2,845.64	-
Prepaid Expesnes	821.80	36.29
Other Assets	563.95	173.41
GST Input	2,793.18	553.15
Interest receivable	-	120.87
TOTAL	11,261.94	5,192.56

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Notes To Accounts on Profit & Loss Account For the period Ended 31-March-2025

Note No: 21 - REVENUE FROM OPERATIONS

Particulars	31-03-2025	31-03-2024
Sale of products & services	3,18,339.52	2,92,055.28
Other operating revenues	-	6.65
TOTAL	3,18,339.52	2,92,061.93

Note No: 22 - OTHER INCOME

Particulars	31-03-2025	31-03-2024
Interest on FD	1,237.82	863.89
Interest on IT Refund	59.49	217.64
Sundry creditors written back	317.90	-
TOTAL	1,615.21	1,081.53

Note No: 23 - PURCHASES OF STOCK-IN-TRADE

Particulars	31-03-2025	31-03-2024
Purchase of products	2,51,817.52	2,15,819.76
Purchase of Consumables	1,533.48	4,898.60
TOTAL	2,53,351.00	2,20,718.36

Note No: 24 - CHANGE IN INVENTORIES

Particulars	31-03-2025	31-03-2024
Opening Inventory		
Work in progress	-	-
Finished Goods	-	-
Stock - in - Trade	7,599.77	6,848.18
	7,599.77	6,848.18
Less: Closing Inventory		
Work in progress	-	-
Finished Goods	-	-
Stock - in - Trade	10,175.23	7,599.77
	10,175.23	7,599.77
TOTAL	(2,575.46)	(751.59)

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Notes To Accounts on Profit & Loss Account For the period Ended 31-March-2025

Note No: 25 - EMPLOYEE BENEFITS EXPENSES

Particulars		31-03-2025	31-03-2024
Salary		28,481.58	41,116.61
Director Remuneration		4,992.60	4,884.60
ESI - Employer Contribution		60.43	144.38
PF Employer Contribution		1,004.93	1,046.01
Staff Welfare		749.13	907.78
Gratuity		570.86	-
	TOTAL	35,859.53	48,099.38

Note No: 26 - FINANCE COSTS

Particulars	31-03-2025	31-03-2024
Bank Charges	1,017.27	598.75
Interest Expenses	4,134.91	4,128.16
TOTAL	5,152.18	4,726.91

Note No: 28 - OTHER EXPENSES

Particulars	31-03-2025	31-03-2024
Audit Fee	200.00	190.00
Advertisement Expenses	18.00	115.00
Business Promotion	224.33	319.72
Freight Charges	346.23	176.23
Forex Loss	189.11	35.87
Power and Fuel	572.70	805.80
Rental Expense	3,828.79	2,086.93
Insurance Charges	508.84	862.13
Rates and taxes	1,383.30	87.32
Brokerage & Commission	1,404.15	1,130.53
Professional & Consultancy Service	1,613.12	3,110.84
Susbscription Charges	693.05	600.24
Repairs & Maintenance	1,190.24	1,832.89
Transport Charges	201.87	285.14
Telephone & Internet	136.29	284.85
Office Expenses	629.53	844.94
Courier and Postal Charges	170.63	328.03
Printing & Stationery	198.89	122.77
Travelling Expenses	1,321.93	2,457.72
Miscellaneous Expenses	217.21	20.77
Bad Debts	-	927.16
Loss on Asset written off	6.39	-
TOTAL	15,054.60	16,624.88

Payment to Auditor

	31-03-2025	31-03-2024
Audit Fee	150.00	125.00
Tax Audit Fee	50.00	50.00
Goods & Service Tax		-

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Notes To Accounts on Profit & Loss Account For the period Ended 31-March-2025

Payment to Auditor	31-03-2025	31-03-2024
Audit Fee	150.00	125.00
Tax Audit Fee	50.00	50.00
Goods & Service Tax		-
Others		15.00
TOTAL	200.00	190.00

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Techfruits Solutions Private Limited
CIN : U72900TN2016PTC113553
Note No : 29 Additional Information To Financial Statement for the Year Ended 31-March-2025
(All amounts are in Indian Rupees Thousands except share data and as stated)

a) Contingent Liability & Commitments - Nil (31.03.2024 - Nil)

b) Previous year figures have been regrouped & reclassified wherever necessary.

c) The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021 notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company

d) In the opinion of the Board of Directors Current Assets, Loans & Advances have a value on realisation in the ordinary course of business atleast equal to the amount stated.

e) The notes referred to in the Profit & Loss Account and Balance Sheet form an integral part of accounts.

f) Value of Imports - Rs.6196.55 (31.03.2024 - Rs. 7,904.80)

g) Foreign Currency Expenditure- 4,334.32 (31.03.2024 -Rs. 6,691.26)

h) FOB Value on exports - Nil (31.03.2024 - Nil)

i) Directors remuneration - Rs.4,992.60 (31.03.2024 - Rs. 4,884.60)

j) There are no transactions with struck off companies under section 248 or section 560

k) No charges is pending but satisfaction of charges is still pending to be registered with Registrar of Companies beyond the statutory period and the same is under process to be satisfied.

l) The Company has complied with the number of layers prescribed u/s 2(87) read with the applicable Rules

m) There is no Scheme of Arrangements that has been approved in terms of sections 230 to 237

n) There are no transactions that are not recorded in the books of account to be surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961

o) The company is not covered under Corporate Social Responsibility as per section 135 of the Companies Act, 2013

p) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year

q) The company has not advanced/loaned/invested or received funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever byor on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

r) Revenue in excess of billing are classified as unbilled revenue amounting to Rs. 2,845.64 thousands is included in sale of services in profit and loss account and grouped under other current assets.

s) Related Party Transaction:

Party Name & Relation	Nature of Transaction	FY 24-25	FY 23-24
C.K.Lenin Christopher - Director	Director Remuneration	2,592.60	2,484.60
W.Vinolin Antony Joans - Director	Director Remuneration	1,200.00	1,200.00
P.Suresh Kumar - Director	Director Remuneration	1,200.00	1,200.00
W.Vinolin Antony Joans - Director	Loan received	1,350.00	3,800.00
P.Suresh Kumar - Director	Loan received	-	1,445.00
P.Suresh Kumar - Director	Loan repaid	2,795.00	-
C.K.Lenin Christopher - Director	Loan repaid	11.93	-
W.Vinolin Antony Joans - Director	Loan repaid	10,539.81	-
Technebulas Services Pvt Ltd - Common Directors	Sales	-	1,181.84

As per our report of even date attached
For C R B S & ASSOCIATES LLP
Chartered Accountants
FRN: 002957S/S000038

CRBS & ASSOCIATES LLP No.37 Alagiri Nagar 2nd Street Vadapalani Chennai-26 Chartered Accountants

M. Valliammai

M.Valliammai
(Partner)
M.No: 226137
Place: Chennai
Date: 02-09-2025
UDIN: 25226137BMJHSU7936

For and on behalf of the Board of Directors of
Techfruits Solutions Private Limited

C K Lenin Christopher
Director
DIN: 07190573
Place: Chennai
Date: 02-09-2025

W Vinolin Antony Joans
Director
DIN: 06934008
Place: Chennai
Date: 02-09-2025

Techfruits Solutions Private Limited

CIN : U72900TN2016PTC113553

Note No : 30 Trade payables Ageing Schedule

(All amounts are in Indian Rupees Thousands except share data and as stated)

For the Financial Year Ending 31-March-2025

Particulars	Less Than 1 Year	1 - 2 years	2 - 3 years	> 3 years	Total
(i) MSME	24,757.26				24,757.26
(ii) Others	75,016.03	2,966.00			77,982.03
(iii) Disputed Dues - MSME					-
(iv) Disputed Dues - Others					-
TOTAL	99,773.29	2,966.00	-	-	1,02,739.29

For the Financial Year Ending 31-March-2024

Particulars	Less Than 1 Year	1 - 2 years	2 - 3 years	> 3 years	Total
(i) MSME	28,602.29				28,602.29
(ii) Others	31,960.42	1,417.27			33,377.69
(iii) Disputed Dues - MSME					-
(iv) Disputed Dues - Others					-
TOTAL	60,562.71	1,417.27	-	-	61,979.98

W. Vmin

CRBS & ASSOCIATES LLP
No.37
Alagiri Nagar
2nd Street
Vadapalani
Chennai-26
Chartered Accountants

Techfruits Solutions Private Limited

CIN : U72900TN2016PTC113553

Note No : 31 Trade receivables Ageing Schedule

(All amounts are in Indian Rupees Thousands except share data and as stated)

For the Financial Year Ending 31-March-2025

Particulars	Outstanding for periods from due date of payment					
	< 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	> 3 years	Total
(i) Undisputed trade receivables - considered good	65,266.64	489.21	15,890.81	7,882.90	-	89,529.56
(i) Undisputed trade receivables - considered doubtful						-
(i) Disputed trade receivables - considered good						-
(i) Disputed trade receivables - considered doubtful						-
TOTAL	65,266.64	489.21	15,890.81	7,882.90	-	89,529.56

For the Financial Year Ending 31-March-2024

Particulars	Outstanding for periods from due date of payment					
	< 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	> 3 years	Total
(i) Undisputed trade receivables - considered good	70,060.87	3,304.74	11,443.85	269.83		85,079.29
(i) Undisputed trade receivables - considered doubtful						-
(i) Disputed trade receivables - considered good						-
(i) Disputed trade receivables - considered doubtful						-
TOTAL	70,060.87	3,304.74	11,443.85	269.83	-	85,079.29

W. Vmin

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Techfruits Solutions Private Limited

CIN : U72900TN2016PTC113553

Ratio Analysis For the Year Ending 31-March-2025

S No	Ratio	Numerator	Denominator	FY 2024-2025	FY 2023-2024	% Variance	Reason for Variance
1	Current Ratio (In Times)	Current Assets	Current liabilities	0.97	1.05	-7.86%	Not Applicable
2	Debt equity Ratio (In Times)	Total Debt	Share holders Equity	2.27	6.27	-63.83%	As Per Schedule 1
3	Debt service coverage Ratio (In Times)	Earning available for Debt services	Total Debt Services	0.91	0.87	4.84%	Not Applicable
4	Return on equity (In Percentage)	Net income	Average Share holders equity Fund	64.68%	8.21%	56.46%	As Per Schedule 1
5	Inventory turnover Ratio (In Times)	Turnover/ Sales	Average Inventory	35.82	50.26	-28.73%	As Per Schedule 1
6	Trade receivables turnover Ratio (In Times)	Net Credit sales	Average Trade receivables	3.65	4.53	-19.54%	Not Applicable
7	Trade payable turnover Ratio (In Times)	Net Credit Purchases	Average Trade payables	3.08	4.02	-23.47%	Not Applicable
8	Net capital turnover ratio (In Times)	Net Sales	Average Working capital	-67.56	48.75	-238.59%	As Per Schedule 1
9	Net profit ratio (In Percentage)	Net Profit	Net sales	2.82%	0.14%	2.68%	Not Applicable
10	Return on capital employed (In Percentage)	EBIT	Capital Employed	25.63%	6.85%	18.78%	Not Applicable
11	Return on investment (In Percentage)	Income generated from investments	Average invested funds in investments	0.00%	0.00%	0.00%	Not Applicable

Schedule - 1

S No	Ratio	Variance	Reason For Variance
1	Debt equity Ratio (In Times)	-64%	Variance is due to decrease in total debt & increase in shareholders' equity
2	Inventory turnover Ratio (In Times)	-29%	Variance is due to increase in turnover as compared to last year.
3	Net capital turnover ratio (In Times)	-239%	Variance is due to increase in turnover & change in working capital.
4	Return on equity (In Percentage)	56%	Variance is due to increase in turnover as compared to last year.

W. Vmin

CRBS & ASSOCIATES LLP ★ Chartered Accountants ★ No.37 Alagiri Nagar 2nd Street Vadapalani Chennai-26